

471--A

2015-2016 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2015

Introduced by Sens. DIAZ, PERKINS -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to a notice of exemption for senior citizens

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 4 of section 467 of the real property tax law,
2 as amended by chapter 406 of the laws of 1995, is amended to read as
3 follows:
4 4. Every municipal corporation in which such real property is located
5 shall notify, or cause to be notified, each person owning residential
6 real property in such municipal corporation of the provisions of this
7 section. The provisions of this subdivision may be met by a notice or
8 legend sent on or with each tax bill to such persons reading "You may be
9 eligible for senior citizen tax exemptions. Senior citizens have until
10 month....., day....., year....., to apply for such exemptions.
11 For information please call or write....," followed by the name, tele-
12 phone number and/or address of a person or department selected by the
13 municipal corporation to explain the provisions of this section. Each
14 cooperative apartment corporation shall notify each tenant-stockholder
15 thereof in residence of such provisions as set forth herein. Failure to
16 notify, or cause to be notified any person who is in fact, eligible to
17 receive the exemption provided by this section or the failure of such
18 person to receive the same shall not prevent the levy, collection and
19 enforcement of the payment of the taxes on property owned by such
20 person. A SECOND COPY OF THE NOTICE REQUIRED BY THIS SUBDIVISION SHALL
21 BE SENT THIRTY DAYS PRIOR TO THE FILING DEADLINE.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 S 2. Subdivision 5-b of section 467 of the real property tax law, as
2 added by chapter 571 of the laws of 1996, is amended to read as follows:

3 5-b. Notwithstanding the provisions of this section or any other
4 provision of law, a [county with an annual taxable status date of Janu-
5 ary first or January second and with a population of one million or
6 more,] MUNICIPALITY may, at its option and by amendment or adoption of a
7 local law or ordinance, authorize its assessor to accept applications
8 for the exemption from real property taxes authorized pursuant to this
9 section on a date later than such [county's] MUNICIPALITY'S statutory
10 deadline date for receiving applications for such exemption. Any appli-
11 cation filed later than such statutory deadline date which is in compli-
12 ance with such local law or ordinance amended or adopted pursuant to
13 this subdivision and which meets all other necessary requirements for
14 granting the exemption authorized by this section shall be deemed to
15 have been timely filed prior to such statutory deadline date, and any
16 individual or individuals for whom such an application has been filed
17 shall be granted such exemption and shall receive such exemption on the
18 assessment [roles] ROLLS prepared for such [county] MUNICIPALITY on the
19 basis of the taxable status date immediately preceding the date such
20 application was filed.

21 S 3. This act shall take effect immediately, provided that section two
22 of this act shall apply to the 2015-2016 tax assessment rolls if an
23 application for exemption is filed within 60 days of such effective
24 date.